

CITY OF NORWALK

Audit Report

SPECIAL GAS TAX STREET IMPROVEMENT FUND

July 1, 2009, through June 30, 2010

TRAFFIC CONGESTION RELIEF FUND

July 1, 2003, through June 30, 2010



JOHN CHIANG
California State Controller

May 2011



JOHN CHIANG
California State Controller

May 18, 2011

The Honorable Gordon Stefenhagen
Mayor of the City of Norwalk
City of Norwalk
12700 Norwalk Boulevard
Norwalk, CA 90650

Dear Mayor Stefenhagen:

The State Controller's Office audited the City of Norwalk's Special Gas Tax Street Improvement Fund for the period of July 1, 2009, through June 30, 2010. We also audited the Traffic Congestion Relief Fund for the period of July 1, 2003, through June 30, 2010.

Our audit disclosed that the city accounted for and expended its Special Gas Tax Street Improvement Fund and Traffic Congestion Relief Fund allocations in compliance with requirements, and that no adjustment to the funds is required.

If you have any questions, please contact Steven Mar, Chief, Local Government Audits Bureau, at (916) 324-7226.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/vb

cc: Ernie V. Garcia
City Manager
City of Norwalk
Kurt Anderson
Director of Community Development
City of Norwalk
Jana Stuard
Acting Finance Director
City of Norwalk

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Audit Report

Summary

The State Controller's Office audited the City of Norwalk's Special Gas Tax Street Improvement Fund for the period of July 1, 2009, through June 30, 2010. We also audited the Traffic Congestion Relief Fund for the period of July 1, 2003, through June 30, 2010.

Our audit disclosed that the city accounted for and expended its Special Gas Tax Street Improvement Fund and Traffic Congestion Relief Fund in compliance with requirements and that no adjustment to the funds is required.

Background

The State apportions funds monthly from the highway users tax account in the transportation tax fund to cities and counties for the construction, maintenance, and operation of local streets and roads. The highway users taxes derive from state taxes on the sale of motor vehicle fuels. In accordance with Article XIX of the California Constitution and Streets and Highways Code section 2101, a city must deposit all apportionments of highway users taxes in its Special Gas Tax Street Improvement Fund. A city must expend gas tax funds only for street-related purposes. We conducted our audit of the city's Special Gas Tax Street Improvement Fund under the authority of Government Code section 12410.

Government Code section 14556.5 created a Traffic Congestion Relief Fund (TCRF) in the State Treasury for allocating funds quarterly to cities and counties for street or road maintenance, reconstruction, and storm damage repair. Cities must deposit funds received into the city account designated for the receipt of state funds allocated for transportation purposes. The city recorded its TCRF allocations in the Traffic Congestion Relief Fund. We conducted our audit of the city's TCRF allocations under the authority of Revenue and Taxation Code section 7104.

Objective, Scope, and Methodology

Our audit objective was to determine whether the city accounted for and expended the Special Gas Tax Street Improvement Fund and the Traffic Congestion Relief Fund in compliance with Article XIX of the California Constitution and the Streets and Highways Code. To meet the audit objective, we determined whether the city:

- Properly deposited highway users tax apportionments and other appropriate revenues in the Special Gas Tax Street Improvement Fund;
- Properly deposited TCRF allocations into an account designated for the receipt of state funds allocated for transportation purposes;
- Expended funds exclusively for authorized street-related purposes; and
- Made available unexpended funds for future expenditures.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We did not audit the city's financial statements. We limited our audit scope to planning and performing the audit procedures necessary to obtain reasonable assurance that the city accounted for and expended the Special Gas Tax Street Improvement Fund and the Traffic Congestion Relief Fund in accordance with the requirements of the Streets and Highways Code and Revenue and Taxation Code section 7104. Accordingly, we examined transactions, on a test basis, to determine whether the city expended funds for street purposes. We considered the city's internal controls only to the extent necessary to plan the audit.

Conclusion

Our audit disclosed that the City of Norwalk accounted for and expended its Special Gas Tax Street Improvement Fund in compliance with Article XIX of the California Constitution and the Streets and Highways Code for the period of July 1, 2009, through June 30, 2010.

Our audit also disclosed that the city accounted for and expended its Traffic Congestion Relief Fund in compliance with Article XIX of the California Constitution, the Streets and Highways Code, and Revenue and Taxation Code section 7104 for the period of July 1, 2003, through June 30, 2010.

Follow-Up on Prior Audit Findings

Our prior audit report, issued on August 4, 2004, disclosed no findings.

Views of Responsible Official

We issued a draft audit report on February 14, 2011. Ernie V. Garcia, City Manager, responded by letter dated February 28, 2011, disagreeing with the audit results. Based on the additional documentation provided by the city, we concluded that the city did meet the Traffic Congestion Relief Fund expenditure requirements. As a result, we are withdrawing the finding. The city's response is included in this final audit report as an attachment.

Restricted Use

This report is intended for the information and use of the City of Norwalk and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

May 18, 2011

**Schedule 1—
Reconciliation of Fund Balance
July 1, 2009, through June 30, 2010**

	Special Gas Tax Street Improvement Fund ¹	Traffic Congestion Relief Fund ²
Beginning fund balance per city	\$ —	\$ 932,387
Revenues	<u>1,823,688</u>	<u>997,375</u>
Total funds available	1,823,688	1,929,762
Expenditures	<u>(1,823,688)</u>	<u>(944,848)</u>
Ending fund balance per city	—	984,914
Timing adjustment:		
Accrual of June 2009 highway users tax apportionment (Governmental Accounting Standards Board Statement No. 34)	84,099	—
SCO audit adjustment	<u>—</u>	<u>—</u>
Ending fund balance per audit	<u>\$ 84,099</u>	<u>\$ 984,914</u>

¹ The city receives apportionments from the state highway users tax account, pursuant to Streets and Highways Code sections 2105, 2106, 2107, and 2107.5. The basis of the apportionments for sections 2105, 2106, and 2107 varies, but the money may be used for any street purpose. Streets and Highways Code section 2107.5 restricts apportionments to administration and engineering expenditures, except for cities with populations of fewer than 10,000 inhabitants. Those cities may use the funds for rights-of-way and for the construction of street systems.

² Government Code section 14556.5 created a Traffic Congestion Relief Fund (TCRF) in the State Treasury for allocating funds quarterly to cities and counties for street and road maintenance, reconstruction, and storm damage repair. The TCRF allocations were recorded in the Traffic Congestion Relief Fund. The audit period was July 1, 2003, through June 30, 2010.

Finding and Recommendation

FINDING— TCRF expenditure requirement not met

The city did not meet the Traffic Congestion Relief Fund (TCRF) expenditure requirement for fiscal year 2008-09 as required by Streets and Highways Code section 2182.1(g), which states:

The allocation made under Section 2182 shall be expended no later than the end of the fiscal year following the fiscal year in which the allocation was made, and any funds not expended within that period shall be returned to the Controller and shall be reallocated to the other cities and counties pursuant to the allocation formulas set forth in Section 2182.

The unexpended allocations subject to the spending requirement total \$932,387.

Recommendation

The city must return the TCRF allocations, in the amount of \$932,387, to the State Controller's Office, Division of Accounting and Reporting, Attn: Bill Byall, P.O. Box 942850, Sacramento, CA 94250.

City's Response

On February 23, 2011 we received your letter dated February 14, 2011 informing the City of Norwalk about the audit findings, which resulted from the audit of the City's Special Gas Tax Street Improvement and Traffic Congestion Relief (TCRF) funds.

We are pleased to learn that both funds were accounted and expended in compliance with requirements, except we do not agree with the finding under TCRF that the city did not meet TCRF expenditure requirement for fiscal year 2008-09 as required by Streets and Highways Code section 2182.1(g), to be spent by the end of fiscal year 2009/10.

On September 30, 2010, Jana Stuard, the Acting Finance Director, was informed that Ms. Mederos, of your staff, would perform the audit of TCRF for fiscal year 2008/09. Later on Ms. Mederos contacted Ms. Stuard and stated that the scope of the audit would also include fiscal year 2009/10. Ms. Mederos was informed that the City was in the middle of fiscal year ending June 30, 2010 annual audit and trial balances, expenditure and revenue ledgers were not yet final.

During the audit exit interview, my staff expressed that we do not agree with the preliminary audit finding. We stated that the City has incurred sufficient qualified street maintenance expenditures during the fiscal year 2009/10, but the operating transfers out from TCRF to the General Fund for reimbursement of these expenditures have not yet being recorded.

As reflected in the City's Comprehensive Annual Financial Report for the fiscal year ending June 30, 2010, the City of Norwalk spent \$944,847.95 of TCRF for public street maintenance activities. These qualified expenditures incurred under the Engineering (\$92,919), Public Services (\$236,673), Street (\$574,375.10) and Traffic Maintenance (\$40,880.85) divisions. For your convenience we attached the TCRF Trial Balance, Expenditure ledger, and the detail of TCRF funded transactions. After your review of these documents we request the revision of:

- Schedule 1 – Reconciliation of Fund Balance July 1, 2009, through June 30, 2010, to reflect the spending of \$944,847.95 and Ending Fund balance per audit to \$984,914 under the TCRF
- Finding and Recommendation Section – to reflect the City's compliance with the Street and Highways Code section 2182.1(g)

As you know, the City of Norwalk exceeds its Maintenance of Effort levels in average by 2 million annually. Even with limited resources, we always strive for the excellence in reporting and fiscal responsibility. We appreciate your understanding and consideration of this matter.

SCO's Comment

After reviewing the city's response to our draft report and additional documentation provided by the city after the receipt of our draft report, we have concluded that the city did have sufficient expenditures to cover the unexpended TCRF allocation for fiscal year 2008-09. We concur with the city's response. The finding is withdrawn.

**Attachment—
City's Response to
Draft Audit Report**

GORDON STEFENHAGEN
Mayor

JESSE M. LUERA
Vice Mayor

CHERI KELLEY
Councilmember

MICHAEL MENDEZ
Councilmember

RICK RAMIREZ
Councilmember

ERNIE V. GARCIA
City Manager



12700 NORWALK BLVD., P.O. BOX 1030, NORWALK, CA 90651-1030 * PHONE: 562/929-5700 * FACSIMILE: 562/929-5773 * WWW.CL.NORWALK.CA.US

February 28, 2011

State of California
Attention: Mr. Steven Mar
Chief Local Government Audits Bureau
PO Box 942850
Sacramento, CA 94250-5874

**RE: Comments to the State Controller's Office Audit of the Traffic
Congestion Relief Fund**

Dear Mr. Mar,

On February 23, 2011 we received your letter dated February 14, 2011 informing the City of Norwalk about the audit findings, which resulted from the audit of the City's Special Gas Tax Street Improvement and Traffic Congestion Relief (TCRF) funds.

We are pleased to learn that both funds were accounted and expended in compliance with requirements, except we do not agree with the finding under TCRF that the city did not meet TCRF expenditure requirement for fiscal year 2008-09 as required by Streets and Highways Code section 2182.1(g), to be spent by the end of fiscal year 2009/10.

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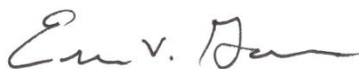
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- Finding and Recommendation Section – to reflect the City's compliance with the Street and Highways Code section 2182.1(g)

As you know, the City of Norwalk exceeds its Maintenance of Effort levels in average by 2 million annually. Even with limited resources, we always strive for the excellence in reporting and fiscal responsibility. We appreciate your understanding and consideration of this matter.

Should you have any questions or need additional information, please contact Jana Stuard at (562) 929-5748.

Sincerely,



Ernie V. Garcia
City Manager

EG/js

Attachments

cc: Kurt Anderson, Director of Community Development
Jana Stuard, Acting Finance Director

SPI
 DATE: 03/01/2011
 TIME: 16:00:03
 SELECTION CRITERIA: genleedr.fund='426'
 ACCOUNTING PERIOD: 13/10

CITY OF NORWALK
 TRIAL BALANCE

PAGE NUMBER: 1
 STAFFMAN41

FUND - 426 - TRAFFIC CONGESTION RELIEF

FUND/ BUDGET UNIT	ACCOUNT	TITLE	DEBITS	CREDITS
426	0100	CASH	709,898.15	
426	0110	ACCOUNTS RECEIVABLE	.00	
426	0113	INTEREST RECEIVABLE	.00	
426	0117	DUE FROM OTHER AGENCIES	275,015.94	
		TOTAL ASSETS	984,914.09	.00
426	0210	ACCOUNTS PAYABLE		.00
426	0211	ACCURED EXPENSES		.00
426	0226	RETENTION PAYABLE		.00
426	0299	UNAPPLIED CREDITS	.00	.00
		TOTAL LIABILITIES		.00
426	0300	ESTIMATED REVENUE		992,000.00
426	0330	APPROPRIATIONS		.00
426	0331	ENCUMBRANCES		.00
426	0442	RESERVE FOR ENCUMBRANCES		992,000.00
426	0479	BUDGETARY FUND BALANCE		932,387.05
426	0480	FUND BALANCE		1,924,387.05
		TOTAL EQUITIES		992,000.00
426700000	4311	INTEREST EARNINGS		5,923.78
426700000	4458	STATE GRANT/LEGISL RELIEF		991,451.21
		TOTAL REVENUE	.00	997,374.99
426303302	3991	INTER-FUND TXFR/TCRF	944,847.95	
		TOTAL EXPENSES	944,847.95	.00
		TOTAL TRAFFIC CONGESTION RELIEF	2,921,762.04	2,921,762.04
		TOTAL REPORT	2,921,762.04	2,921,762.04

SPI
DATE: 03/01/2011
TIME: 16:25:17

CITY OF NORMAL
EXPENDITURE STATUS REPORT

PAGE NUMBER: 1
EXPSTAIL

SELECTION CRITERIA: ORGN.FUND IN ('101','426') and EXPLEDGR.ACCOUNT='3991'
ACCOUNTING PERIOD: 13/10

SORTED BY: FUND,BUDGET UNIT,1ST SUBTOTAL,ACCOUNT
TOTALLED ON: FUND,BUDGET UNIT,1ST SUBTOTAL
PAGE BREAKS ON: FUND

FUND-101 GENERAL FUND
BUDGET UNIT-101303101 PUBLIC SERVICES/ADMIN
1ST SUBTOTAL-3990 INTER-FUND TXF/OUT-(IN)

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
3991	INTER-FUND TXFR/TCRF	.00	-236,673.00	.00	-236,673.00	236,673.00	.00
	TOTAL INTER-FUND TXF/OUT-(IN)	.00	-236,673.00	.00	-236,673.00	236,673.00	.00
	TOTAL PUBLIC SERVICES/ADMIN	.00	-236,673.00	.00	-236,673.00	236,673.00	.00
BUDGET UNIT-101303302 STREET MAINTENANCE							
1ST SUBTOTAL-3990 INTER-FUND TXF/OUT-(IN)		.00	-574,375.10	.00	-574,375.10	574,375.10	.00
3991	INTER-FUND TXFR/TCRF	.00	-574,375.10	.00	-574,375.10	574,375.10	.00
	TOTAL INTER-FUND TXF/OUT-(IN)	.00	-574,375.10	.00	-574,375.10	574,375.10	.00
	TOTAL STREET MAINTENANCE	.00	-574,375.10	.00	-574,375.10	574,375.10	.00
BUDGET UNIT-101303303 TRAFFIC MAINTENANCE							
1ST SUBTOTAL-3990 INTER-FUND TXF/OUT-(IN)		.00	-40,880.85	.00	-40,880.85	40,880.85	.00
3991	INTER-FUND TXFR/TCRF	.00	-40,880.85	.00	-40,880.85	40,880.85	.00
	TOTAL INTER-FUND TXF/OUT-(IN)	.00	-40,880.85	.00	-40,880.85	40,880.85	.00
	TOTAL TRAFFIC MAINTENANCE	.00	-40,880.85	.00	-40,880.85	40,880.85	.00
BUDGET UNIT-101616103 ENGINEERING							
1ST SUBTOTAL-3990 INTER-FUND TXF/OUT-(IN)		.00	-92,919.00	.00	-92,919.00	92,919.00	.00
3991	INTER-FUND TXFR/TCRF	.00	-92,919.00	.00	-92,919.00	92,919.00	.00
	TOTAL INTER-FUND TXF/OUT-(IN)	.00	-92,919.00	.00	-92,919.00	92,919.00	.00
	TOTAL ENGINEERING	.00	-92,919.00	.00	-92,919.00	92,919.00	.00
	TOTAL GENERAL FUND	.00	-944,847.95	.00	-944,847.95	944,847.95	.00

SPI
DATE: 03/02/2011
TIME: 08:51:03

CITY OF NORMALK
EXPENDITURE STATUS REPORT

PAGE NUMBER: 1
EXPSTALL

SELECTION CRITERIA: orgn.fund='101' and orgn.orgn2 in ('6103','3101','3302','3303','3304','3402','3502')
ACCOUNTING PERIOD: 13/10

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TOTALLED ON: FUND,BUDGET UNIT,1ST SUBTOTAL
PAGE BREAKS ON: FUND

FUND-101 GENERAL FUND
BUDGET UNIT-101303101 PUBLIC SERVICES/ADMIN
1ST SUBTOTAL-1000 PERSONNEL EXPENDITURES

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
1020	REG SALARIES & WAGES	335,679.00	3,717.18	.00	335,348.04	330.96	99.90
1049	BY-LINEAL/CERTIFICAT PA	1,138.00	13.13	.00	1,141.88	-3.88	100.34
1060	PAID SICK LEAVE	9,500.00	.00	.00	9,848.43	-348.43	103.67
1065	ACCURED PAID VACATION	19,500.00	.00	.00	20,184.56	-684.56	103.51
1078	MANAGEMENT BENEFIT 401A	6,303.00	.00	.00	6,294.31	8.69	99.86
1080	MEDICARE	5,477.00	56.31	.00	5,508.12	-31.12	100.57
1081	MGMT BENEFIT/MEDICAL	10,768.00	140.85	.00	12,050.34	-1,282.54	111.91
1082	PERS-EMPLOYEES' PORTION	26,857.00	298.43	.00	26,915.52	-62.52	100.23
1083	PERS-EMPLOYER'S PORTION	45,131.00	505.64	.00	45,242.09	-111.09	100.25
1084	UNIFORM ALLOWANCE	22,000.00	1,165.11	.00	18,330.10	3,669.90	83.32
1085	LIFE INSURANCE	1,355.00	.00	.00	1,409.69	-54.69	104.04
1088	LONG-TERM DISABILITY	3,392.00	.00	.00	3,809.28	-417.28	112.30
1090	MEDICAL INS - FT EMPL	40,886.00	517.95	.00	39,445.57	1,040.43	97.43
1091	DENTAL INS - FT EMPL	4,828.00	.00	.00	4,544.02	-116.02	100.37
1092	VISION INS - FT EMPL	962.00	.00	.00	965.53	-3.53	100.37
1095	MEDICAL INS - RETIREES	41,544.00	7,023.16	.00	33,584.56	7,959.44	80.84
1096	UNEMPLOYMENT INSURANCE	1,877.00	.00	.00	1,710.96	1,877.00	100.00
1097	WORKERS' COMPENSATION	19,711.00	15,149.94	.00	19,710.96	11,770.80	98.03
	TOTAL PERSONNEL EXPENDITURES	596,108.00			584,337.20		

1ST SUBTOTAL-2000 OPERATIONS EXPENDITURES		200.00		.00		200.00	.00
2050	PUBLICATIONS	38,000.00	1,244.00	.00	28,808.92	9,191.08	75.81
2080	CONTRACT SVC/NON-CLASS	40,000.00	7,662.05	.00	50,507.88	-10,507.88	126.27
2100	UTILITIES	2,000.00	.00	.00	1,868.03	131.97	93.40
2110	CONFERENCES & MEETINGS	1,000.00	.00	.00	796.25	203.75	79.63
2111	MEMBERSHIPS	1,700.00	.00	.00	588.17	1,111.83	84.02
2130	OFFICE EQPT MTCE	5,400.00	1,416.96	.00	4,212.27	1,187.73	78.01
2140	OFFICE SUPPLIES	300.00	.00	.00	320.95	275.05	8.32
2141	POSTAGE	500.00	99.42	.00	320.00	180.00	64.00
2150	RENTAL EXPENSE	5,500.00	928.58	.00	5,562.26	-62.26	101.13
2190	SPECIAL MAT'L-SUPPLIES	15,000.00	1,016.07	.00	11,934.44	3,065.56	79.56
2220	TELEPHONE & FAX	9,000.00	2,397.82	.00	13,283.71	-4,283.71	147.60
2240	VEHICLE MTCE & SUPPLIES	200.00	24.50	.00	2,352.02	17.93	91.04
2240	DUPPLICATING SERVICE CHG	6,500.00	.00	.00	2,352.02	3,907.98	39.88
2250	TRAINING EXPENSE	124,300.00	14,789.40	.00	120,680.97	3,619.03	97.09
	TOTAL OPERATIONS EXPENDITURES						
1ST SUBTOTAL-3990 INTER-FUND TXF/OUT-(IN)		.00	-236,673.00	.00	-236,673.00	236,673.00	.00
3991	INTER-FUND TXFR/TCRF	.00	-236,673.00	.00	-236,673.00	236,673.00	.00
	TOTAL INTER-FUND TXF/OUT-(IN)						
TOTAL PUBLIC SERVICES/ADMIN		720,408.00	-206,733.66	.00	468,345.17	252,062.83	65.01

BUDGET UNIT-101303302 STREET MAINTENANCE							
1ST SUBTOTAL-TITLE NOT FOUND							
3990	INTER-FUND TXF/OUT-(IN)	111,000.00	.00	.00	.00	111,000.00	.00

SPI
DATE: 03/02/2011
TIME: 08:51:03

CITY OF NORWALK
EXPENDITURE STATUS REPORT

PAGE NUMBER: 2
EXPSTALL

SELECTION CRITERIA: orgn.fund='101' and orgn.orgn2 in ('6103','3101','3302','3303','3304','3402','3502')

ACCOUNTING PERIOD: 13/10
SORTED BY: FUND, BUDGET UNIT, 1ST SUBTOTAL, ACCOUNT
TOTALLED ON: FUND, BUDGET UNIT, 1ST SUBTOTAL
PAGE BREAKS ON: FUND

FUND-101 GENERAL FUND
BUDGET UNIT-101303302 STREET MAINTENANCE

ACCOUNT	TITLE	BUDGET	PERIOD	ENCUMBRANCES	YEAR TO DATE	AVAILABLE	YTD/
TOTAL TITLE NOT FOUND		111,000.00	EXPENDITURES	OUTSTANDING	EXP	BALANCE	BUD
1ST SUBTOTAL-1000 PERSONNEL EXPENDITURES		323,363.00	3,210.06	.00	291,993.05	31,379.95	90.30
1020	REG SALARIES & WAGES	.00	.00	.00	3,350.00	-3,350.00	.00
1030	PART TIME WAGES	.00	7.50	.00	652.50	-2.50	100.38
1049	BI-LINGUAL/CERTIFICAT PA	.00	.00	.00	10,245.85	-1,045.85	111.37
1060	PAID SICK LEAVE	.00	.00	.00	12,133.15	-8,733.15	356.86
1065	ACCURED PAID VACATION	.00	.00	.00	43,810.13	-43,810.13	.00
1070	PAID SICK LEAVE ON TERM	.00	.00	.00	2,845.57	2,044.43	58.19
1080	MEDICARE	4,890.00	38.12	.00	39,457.51	2,413.49	90.67
1082	PERS-EMPLOYERS' PORTION	25,871.00	257.10	.00	1,207.16	4,051.81	84.42
1083	PERS-EMPLOYER'S PORTION	43,476.00	436.13	.00	2,874.54	2,091.37	87.19
1085	LIFE INSURANCE	1,430.00	.00	.00	6,851.98	72.00	91.03
1086	LONG-TERM DISABILITY	3,266.00	.00	.00	48,383.63	1,007.02	16.67
1090	MEDICAL INS - FT EMPL	50,475.00	645.74	.00	731.00	2,300.00	113.95
1091	DENTAL INS - FT EMPL	7,853.00	.00	.00	460.00	1,110.02	.00
1092	VISION INS - FT EMPL	803.00	.00	.00	221.98	-2,365.09	.00
1093	MEDICAL INS - PT EMPL	2,760.00	.00	.00	19,321.09	1,809.00	91.87
1094	DENTAL INS - PT EMPL	1,332.00	.00	.00	17,405.63	-8,830.96	101.71
1095	MEDICAL INS - RETIREES	16,956.00	5,132.35	.00	525,358.96	15,213.81	82.01
1096	UNEMPLOYMENT INSURANCE	1,809.00	.00	.00	29,699.06	300.94	99.00
1097	WORKERS' COMPENSATION	18,988.00	1,582.33	.00	.00	300.00	.00
TOTAL PERSONNEL EXPENDITURES		516,528.00	11,309.63	.00	15,213.81	983.86	97.19
1ST SUBTOTAL-2000 OPERATIONS EXPENDITURES		84,550.00	7,272.40	.00	34,016.14	-7,293.62	111.05
2080	CONTRACT SVC/NON-CLASS	30,000.00	.00	.00	73,293.62	9,897.65	95.42
2090	EQUIP MTCE & SUPPLIES	300.00	.00	.00	206,352.35	574,375.10	.00
2170	SPECIAL MAT'L-SUPPLIES	35,000.00	2,296.30	.00	157,336.21	574,375.10	.00
2180	SMALL TOOLS	400.00	.00	.00	.00	-111,000.00	.00
2220	VEHICLE MTCE & SUPPLIES	400.00	.00	.00	.00	-470,000.00	.00
TOTAL OPERATIONS EXPENDITURES		216,250.00	18,298.19	.00	-574,375.10	-6,624.90	98.86
1ST SUBTOTAL-3990 INTER-FUND TXF/OUT-(IN)		.00	-574,375.10	.00	574,375.10	574,375.10	.00
3991	INTER-FUND TXFR/TCRF	.00	.00	.00	.00	-111,000.00	.00
3995	INTER-FUND TFR/PROP C &	-111,000.00	.00	.00	.00	-470,000.00	.00
3996	INTER-DEPT TXFR/GAS TAX	-470,000.00	364,191.67	.00	.00	-6,624.90	98.86
TOTAL INTER-FUND TXF/OUT-(IN)		-581,000.00	-210,183.43	.00	-574,375.10	574,375.10	.00
TOTAL STREET MAINTENANCE		262,778.00	-180,574.91	.00	157,336.21	105,441.79	59.87
BUDGET UNIT-101303303 TRAFFIC MAINTENANCE		176,486.00	1,579.58	.00	134,489.70	41,996.30	76.20
1ST SUBTOTAL-1000 PERSONNEL EXPENDITURES		.00	.00	.00	175.53	-175.53	.00
1020	REG SALARIES & WAGES	.00	.00	.00	588.42	-188.42	147.11
1045	COMP TIME PAY	400.00	.00	.00			
1060	PAID SICK LEAVE	.00	.00	.00			

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FUND-101 GENERAL FUND
BUDGET UNIT-101303303 TRAFFIC MAINTENANCE
1ST SUBTOTAL-1000 PERSONNEL EXPENDITURES

ACCOUNT	TITLE	BUDGET	PERIOD	ENCUMBRANCES	YEAR TO DATE	AVAILABLE	YTD/
				OUTSTANDING	EXP	BALANCE	BUD
1065	ACCUMULATED PAID VACATION	3,000.00	.00	.00	9,072.16	-6,072.16	302.41
1070	PAID SICK LEAVE ON TERM	.00	.00	.00	13,854.11	-13,854.11	.00
1080	MEDICARE	2,609.00	22.92	.00	1,340.10	1,268.90	51.36
1082	PERS-EMPLOYEES' PORTION	14,121.00	126.37	.00	10,788.73	3,332.27	76.40
1083	PERS-EMPLOYER'S PORTION	23,728.00	214.11	.00	18,132.03	5,595.97	76.42
1085	LIFE INSURANCE	619.00	.00	.00	388.33	230.67	62.74
1088	LONG-TERM DISABILITY	1,782.00	.00	.00	1,291.26	490.74	72.46
1090	MEDICAL INS - FT EMPL	27,850.00	356.29	.00	21,320.08	6,529.92	76.55
1091	DENTAL INS - FT EMPL	3,672.00	.00	.00	2,591.29	1,080.71	70.57
1092	VISION INS - FT EMPL	476.00	.00	.00	374.34	101.66	78.64
1095	MEDICAL INS - RETIREES	20,876.00	8,304.14	.00	30,701.86	-9,825.86	147.07
1096	UNEMPLOYMENT INSURANCE	20,987.00	.00	.00	11,945.29	-1,582.29	115.27
1097	WORKERS' COMPENSATION	10,363.00	863.58	.00	257,053.23	29,915.77	89.58
	TOTAL PERSONNEL EXPENDITURES	286,969.00	11,466.99	.00			
1ST SUBTOTAL-2000 OPERATIONS EXPENDITURES		8,000.00	4,013.70	.00	5,745.56	2,254.44	71.82
2080	CONTRACT SVC/NON-CLASS	1,200.00	.00	.00	1,174.77	25.23	97.90
2090	EQUIP MTC & SUPPLIES	35,000.00	545.68	.00	30,781.41	4,218.59	87.95
2120	NON-ILLUMINATED SIGNS	22,000.00	88.50	.00	22,976.80	-976.80	104.44
2170	SPECIAL MAT'L-SUPPLIES	300.00	.00	.00	17,904.05	300.00	99.47
2180	SMALL TOOLS	18,000.00	.00	.00	25,649.83	-10,649.83	171.00
2210	TRAFFIC MARKING MATERIAL	15,000.00	2,478.19	.00	104,232.42	-10,649.83	104.76
2220	VEHICLE MTC & SUPPLIES	99,500.00	7,126.07	.00			
	TOTAL OPERATIONS EXPENDITURES			.00			
1ST SUBTOTAL-3990 INTER-FUND TXF/OUT-(IN)		.00	-40,880.85	.00	-40,880.85	40,880.85	.00
3991	INTER-FUND TXRP/TCRP	.00	-33,565.76	.00	-122,083.92	-2,916.08	97.67
3996	INTER-DEPT TXRP/GAS TAX	-125,000.00	-74,446.61	.00	-162,964.77	37,964.77	130.37
	TOTAL INTER-FUND TXF/OUT-(IN)			.00			
	TOTAL TRAFFIC MAINTENANCE	261,469.00	-55,853.55	.00	198,320.88	63,148.12	75.85
BUDGET UNIT-101303304 SIGNALS & STREET LIGHTING		128,690.00	1,435.30	.00	128,919.16	-229.16	100.18
1ST SUBTOTAL-1000 PERSONNEL EXPENDITURES		5,000.00	97.91	.00	6,169.36	-1,169.36	123.39
1020	REG SALARIES & WAGES	6,500.00	72.00	.00	2,803.96	-3,696.04	96.37
1040	STANDBY PAY	2,900.00	.00	.00	2,558.51	-338.51	100.21
1050	PAID SICK LEAVE	2,200.00	.00	.00	10,130.60	-22.60	101.07
1060	ACCUMULATED PAID VACATION	2,108.00	23.30	.00	10,332.27	-36.27	100.35
1080	MEDICARE	10,128.00	114.83	.00	17,365.25	-63.25	100.37
1082	PERS-EMPLOYEES' PORTION	17,302.00	194.56	.00	325.32	13.68	95.96
1083	PERS-EMPLOYER'S PORTION	339.00	.00	.00	1,299.72	-241.37	101.27
1085	LIFE INSURANCE	1,301.00	.00	.00	19,226.37	-1,226.37	101.27
1088	LONG-TERM DISABILITY	18,985.00	242.88	.00	1,853.49	-45.49	102.52
1090	MEDICAL INS - FT EMPL		.00	.00			
1091	DENTAL INS - FT EMPL			.00			

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FUND-101 GENERAL FUND
BUDGET UNIT-101303304 SIGNALS & STREET LIGHTING
1ST SUBTOTAL-1000 PERSONNEL EXPENDITURES

ACCOUNT	TITLE	BUDGET	EXPENDITURES	PERIOD	ENCUMBRANCES	YEAR TO DATE	AVAILABLE	YTD/
						EXP	BALANCE	BUD
1092	VISION INS - FT EMPL	286.00	.00	.00	.00	286.61	- .61	100.21
1096	UNEMPLOYMENT INSURANCE	719.00	.00	.00	.00	.00	719.00	.00
1097	WORKERS' COMPENSATION	7,557.00	629.75	.00	.00	7,557.00	719.00	100.00
	TOTAL PERSONNEL EXPENDITURES	205,991.00	2,810.53	.00	.00	207,193.62	-1,202.62	100.58
1ST SUBTOTAL-2000 OPERATIONS EXPENDITURES		68,100.00	.00	.00	.00	39,913.01	28,186.99	58.61
2080	CONTRACT SVC/NON-CLASS	800.00	436.69	.00	.00	436.69	363.31	54.59
2090	EQUIP MTCE & SUPPLIES	68,000.00	8,395.01	.00	.00	50,493.12	17,506.88	74.25
2102	UTILITIES-TRAPPIC SIGNAL	63,100.00	10,520.62	.00	.00	56,957.35	6,142.65	90.27
2103	UTILITIES-SAFETY LIGHTIN	821,900.00	141,261.36	.00	.00	854,633.95	-32,733.95	103.98
2104	UTILITIES-EDISON ST LIGH	300.00	.00	.00	.00	.00	300.00	.00
2150	RENTAL EXPENSE	18,000.00	217.59	.00	.00	4,313.36	13,686.64	23.96
2170	SPECIAL MAT'L S-SUPPLIES	10,000.00	.00	.00	.00	4,617.59	5,382.41	46.18
2171	SPECIAL MAT'L S-ST. LIGHTS	38,000.00	3,050.69	.00	.00	35,326.61	2,673.39	92.96
2182	SPECIAL MAT'L S-SIGNALS	500.00	.00	.00	.00	.00	500.00	.00
2190	SMALL TOOLS	2,500.00	.00	.00	.00	2,254.39	245.61	90.18
2220	VEHICLE MTCE & SUPPLIES	30,000.00	4,796.11	.00	.00	33,595.94	-3,595.94	111.99
	TOTAL OPERATIONS EXPENDITURES	1,121,200.00	168,678.07	.00	.00	1,082,542.01	38,657.99	96.55
1ST SUBTOTAL-3990 INTER-FUND TXF/OUT-(IN)		-615,000.00	-455,483.58	.00	.00	-926,407.09	311,407.09	150.64
3996	INTER-DEPT TXFPR/GAS TAX	-615,000.00	-455,483.58	.00	.00	-926,407.09	311,407.09	150.64
	TOTAL INTER-FUND TXF/OUT-(IN)	-615,000.00	-455,483.58	.00	.00	-926,407.09	311,407.09	150.64
	TOTAL SIGNALS & STREET LIGHTI	712,191.00	-283,994.98	.00	.00	363,328.54	348,862.46	51.02
BUDGET UNIT-101303402 STREET SWEEPING		7,490.00	71.10	.00	.00	6,452.18	1,037.82	86.14
1ST SUBTOTAL-1000 PERSONNEL EXPENDITURES		300.00	.00	.00	.00	187.23	112.77	62.41
1020	REG SALARIES & WAGES	.00	.00	.00	.00	741.85	-741.85	.00
1060	PAID SICK LEAVE	.00	.00	.00	.00	2,606.03	-2,606.03	.00
1065	ACCURED PAID VACATION	.00	.00	.00	.00	45.59	67.41	40.35
1070	PAID SICK LEAVE ON TERM	113.00	1.03	.00	.00	517.79	82.21	86.30
1080	MEDICARE	600.00	5.69	.00	.00	870.26	7.56	86.42
1082	PERS-EMPLOYERS' PORTION	1,007.00	9.64	.00	.00	26.44	7.56	86.42
1083	PERS-EMPLOYER'S PORTION	34.00	.00	.00	.00	62.64	13.36	82.42
1085	LIFE INSURANCE	76.00	.00	.00	.00	662.08	-187.08	139.39
1088	LONG-TERM DISABILITY	475.00	6.08	.00	.00	73.02	60.98	54.49
1090	MEDICAL INS - FT EMPL	134.00	.00	.00	.00	12.48	1.51	89.21
1091	DENTAL INS - FT EMPL	14.00	.00	.00	.00	.00	42.00	100.01
1092	VISION INS - FT EMPL	42.00	.00	.00	.00	.00	-1,972.64	118.39
1096	UNEMPLOYMENT INSURANCE	440.00	36.67	.00	.00	440.00	.00	.00
1097	WORKERS' COMPENSATION	10,725.00	130.21	.00	.00	12,697.64	-1,972.64	118.39
	TOTAL PERSONNEL EXPENDITURES	10,725.00	130.21	.00	.00	12,697.64	-1,972.64	118.39
1ST SUBTOTAL-2000 OPERATIONS EXPENDITURES		646,419.00	.00	.00	.00	629,221.46	17,197.54	97.34
2080	CONTRACT SVC/NON-CLASS		.00	.00	.00			

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FUND-101 GENERAL FUND
BUDGET UNIT-101303402 STREET SWEEPING
1ST SUBTOTAL-2000 OPERATIONS EXPENDITURES

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
1ST SUBTOTAL-3990 INTER-FUND TXF/OUT- (IN)							
3996 INTER-DEPT TXFR/GAS TAX		-130,000.00	-277,931.45	.00	-376,509.63	246,509.63	289.62
3998 INTER-DEPT TXFR/ROAD & W		-87,564.00	-21,891.00	.00	-87,564.00	100.00	100.00
TOTAL INTER-FUND TXF/OUT- (IN)		-217,564.00	-299,822.45	.00	-464,073.63	246,509.63	213.30
TOTAL STREET SWEEPING		439,580.00	-299,692.24	.00	177,845.47	261,734.53	40.46

BUDGET UNIT-101303502 TREE MAINTENANCE							
1ST SUBTOTAL-1000 PERSONNEL EXPENDITURES							
1020 REG SALARIES & WAGES		239,438.00	2,700.62	.00	229,356.85	10,081.15	95.79
1040 OVERTIME SALARY & WAGES		.00	.00	.00	235.00	-235.00	.00
1045 COMP TIME PAY		.00	.00	.00	3,944.43	-3,944.43	.00
1049 BI-LINGUAL/CERTIFICAT PA		650.00	3.75	.00	486.25	163.75	74.81
1050 STANDBY PAY		.00	.00	.00	120.00	-120.00	.00
1060 PAID SICK LEAVE		900.00	.00	.00	.00	900.00	.00
1070 ACCRUED PAID VACATION		1,400.00	.00	.00	9,406.97	-8,006.97	671.93
1080 PAID SICK LEAVE ON TERM		.00	.00	.00	13,560.68	-13,560.68	.00
1082 MEDICARE		3,524.00	29.75	.00	2,265.11	1,258.89	64.28
1083 PERS-EMPLOYEES' PORTION		19,158.00	216.35	.00	18,432.61	725.39	96.21
1085 LIFE INSURANCE		32,193.00	366.37	.00	30,979.07	1,213.93	96.23
1088 LONG-TERM DISABILITY		.00	.00	.00	624.99	56.01	91.78
1090 MEDICAL INS - FT EMPL		2,418.00	.00	.00	2,348.95	69.05	97.14
1091 DENTAL INS - FT EMPL		39,335.00	503.22	.00	39,537.45	-202.45	101.84
1092 VISION INS - FT EMPL		5,994.00	.00	.00	6,104.18	-110.18	100.51
1095 MEDICAL INS - RETIREES		612.00	.00	.00	608.52	3.48	99.43
1096 UNEMPLOYMENT INSURANCE		21,485.00	4,486.61	.00	20,757.93	727.07	96.62
1097 WORKERS' COMPENSATION		1,338.00	.00	.00	.00	1,338.00	.00
TOTAL PERSONNEL EXPENDITURES		14,060.00	1,171.67	.00	14,060.04	1,338.04	100.00
		383,186.00	9,478.55	.00	392,829.03	-9,643.03	102.52

1ST SUBTOTAL-2000 OPERATIONS EXPENDITURES							
2080 CONTRACT SVC/NON-CLASS		255,000.00	3,861.61	.00	247,038.75	7,961.25	96.88
2090 EQUIP MTCE & SUPPLIES		1,100.00	.00	.00	463.70	636.30	42.15
2170 SPECIAL MAT'L-SUPPLIES		28,000.00	4,774.04	.00	14,513.47	13,486.53	51.83
2180 SMALL TOOLS		1,500.00	624.75	.00	690.38	609.62	53.11
2220 VEHICLE MTCE & SUPPLIES		85,000.00	8,791.87	.00	80,811.26	-15,811.26	124.33
TOTAL OPERATIONS EXPENDITURES		350,400.00	18,052.27	.00	343,517.56	6,882.44	98.04
1ST SUBTOTAL-3990 INTER-FUND TXF/OUT- (IN)							
3996 INTER-DEPT TXFR/GAS TAX		-365,000.00	-113,607.19	.00	-398,686.72	33,686.72	109.23
TOTAL INTER-FUND TXF/OUT- (IN)		-365,000.00	-113,607.19	.00	-398,686.72	33,686.72	109.23
TOTAL TREE MAINTENANCE		368,586.00	-86,076.37	.00	337,659.87	30,926.13	91.61

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FUND-101 GENERAL FUND
BUDGET UNIT-1016103 ENGINEERING
1ST SUBTOTAL-1000 PERSONNEL EXPENDITURES

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
BUDGET UNIT-1016103 ENGINEERING							
1020	REG SALARIES & WAGES	332,614.00	2,455.68	.00	260,306.40	72,307.60	78.26
1060	PAID SICK LEAVE	5,700.00	.00	.00	2,850.12	2,849.88	50.00
1065	ACCURED PAID VACATION	9,800.00	.00	.00	6,234.61	3,565.39	63.62
1070	PAID SICK LEAVE ON TERM	.00	.00	.00	20,628.78	-20,628.78	.00
1078	MANAGEMENT BENEFIT 401A	1,659.00	15.31	.00	1,381.94	277.06	83.30
1080	MEDICARE	5,941.00	26.26	.00	2,435.87	2,705.13	47.38
1081	MGMT BENEFIT/MEDICAL	6,436.00	71.22	.00	5,596.09	839.91	86.95
1082	PERS-EMPLOYERS' PORTION	26,611.00	196.45	.00	20,828.83	5,782.17	78.27
1083	PERS-EMPLOYER'S PORTION	44,719.00	332.87	.00	35,005.86	9,713.14	78.27
1085	LIFE INSURANCE	617.00	.00	.00	702.31	-85.31	113.83
1088	LONG-TERM DISABILITY	3,359.00	.00	.00	2,555.87	803.13	76.09
1090	MEDICAL INS - FT EMPL	29,667.00	379.54	.00	21,692.37	7,974.63	73.12
1091	DENTAL INS - FT EMPL	5,087.00	.00	.00	3,645.00	1,442.00	71.65
1092	VISION INS - FT EMPL	749.00	.00	.00	573.98	175.02	76.63
1095	MEDICAL INS - RETIREES	62,879.00	11,446.66	.00	50,888.63	11,990.37	80.93
1096	UNEMPLOYMENT INSURANCE	1,860.00	1,627.58	.00	3,961.00	-2,101.00	212.96
1097	WORKERS' COMPENSATION	19,531.00	16,551.57	.00	19,530.96	.04	100.00
	TOTAL PERSONNEL EXPENDITURES	556,429.00	16,551.57	.00	458,818.62	97,610.38	82.46
1ST SUBTOTAL-2000 OPERATIONS EXPENDITURES							
2050	PUBLICATIONS	300.00	.00	.00	.00	300.00	.00
2080	CONTRACT SVC/NON-CLASS	232,500.00	17,188.68	.00	204,022.25	28,477.75	87.75
2110	CONFERENCES & MEETINGS	.00	.00	.00	39.05	-39.05	.00
2111	MEMBERSHIPS	1,000.00	.00	.00	752.25	247.75	75.23
2170	SPECIAL MAT'L-SUPPLIES	.00	18.66	.00	432.49	-432.49	.00
2220	VEHICLE MTC & SUPPLIES	2,900.00	331.14	.00	1,382.16	-1,482.16	151.11
2250	TRAINING EXPENSE	1,500.00	165.00	.00	171.00	1,329.00	11.40
	TOTAL OPERATIONS EXPENDITURES	238,200.00	17,703.48	.00	209,799.20	28,400.80	88.08
1ST SUBTOTAL-3990 INTER-FUND TXF/OUT-(IN)							
3991	INTER-FUND TXF/OUT-(IN)	.00	-92,919.00	.00	-92,919.00	92,919.00	.00
	TOTAL INTER-FUND TXF/OUT-(IN)	.00	-92,919.00	.00	-92,919.00	92,919.00	.00
	TOTAL ENGINEERING	794,629.00	-58,663.95	.00	575,698.82	218,930.18	72.45
	TOTAL GENERAL FUND	3,559,641.00	-1,171,589.66	.00	2,278,534.96	1,281,106.04	64.01
	TOTAL REPORT	3,559,641.00	-1,171,589.66	.00	2,278,534.96	1,281,106.04	64.01

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DATE: 03/02/2011
TIME: 08:48:54

SELECTION CRITERIA: expledgr.account='3996'
ACCOUNTING PERIOD: 13/10

CITY OF NORMALK
EXPENDITURE STATUS REPORT

PAGE NUMBER: 1
EXPSTAIL

SORTED BY: FUND,BUDGET UNIT,1ST SUBTOTAL, ACCOUNT
TOTALLED ON: FUND,BUDGET UNIT,1ST SUBTOTAL
PAGE BREAKS ON: FUND

ACCOUNT	TITLE	BUDGET	PERIOD	ENCUMBRANCES	YEAR TO DATE	AVAILABLE	YTD/
			EXPENDITURES	OUTSTANDING	EXP	BALANCE	BUD
3996	INTER-DEPT TXFR/GAS TAX	-470,000.00	364,191.67	.00	.00	-470,000.00	.00
TOTAL	INTER-FUND TXF/OUT-(IN)	-470,000.00	364,191.67	.00	.00	-470,000.00	.00
TOTAL	STREET MAINTENANCE	-470,000.00	364,191.67	.00	.00	-470,000.00	.00
BUDGET UNIT-101303303	TRAFFIC MAINTENANCE						
1ST SUBTOTAL-3990	INTER-FUND TXF/OUT-(IN)	-125,000.00	-33,565.76	.00	-122,083.92	-2,916.08	97.67
3996	INTER-DEPT TXFR/GAS TAX	-125,000.00	-33,565.76	.00	-122,083.92	-2,916.08	97.67
TOTAL	INTER-FUND TXF/OUT-(IN)	-125,000.00	-33,565.76	.00	-122,083.92	-2,916.08	97.67
TOTAL	TRAFFIC MAINTENANCE	-125,000.00	-33,565.76	.00	-122,083.92	-2,916.08	97.67
BUDGET UNIT-101303304	SIGNALS & STREET LIGHTING						
1ST SUBTOTAL-3990	INTER-FUND TXF/OUT-(IN)	-615,000.00	-455,483.58	.00	-926,407.09	311,407.09	150.64
3996	INTER-DEPT TXFR/GAS TAX	-615,000.00	-455,483.58	.00	-926,407.09	311,407.09	150.64
TOTAL	INTER-FUND TXF/OUT-(IN)	-615,000.00	-455,483.58	.00	-926,407.09	311,407.09	150.64
TOTAL	SIGNALS & STREET LIGHTI	-615,000.00	-455,483.58	.00	-926,407.09	311,407.09	150.64
BUDGET UNIT-101303402	STREET SWEEPING						
1ST SUBTOTAL-3990	INTER-FUND TXF/OUT-(IN)	-130,000.00	-277,931.45	.00	-376,509.63	246,509.63	289.62
3996	INTER-DEPT TXFR/GAS TAX	-130,000.00	-277,931.45	.00	-376,509.63	246,509.63	289.62
TOTAL	INTER-FUND TXF/OUT-(IN)	-130,000.00	-277,931.45	.00	-376,509.63	246,509.63	289.62
TOTAL	STREET SWEEPING	-130,000.00	-277,931.45	.00	-376,509.63	246,509.63	289.62
BUDGET UNIT-101303502	TREE MAINTENANCE						
1ST SUBTOTAL-3990	INTER-FUND TXF/OUT-(IN)	-365,000.00	-113,607.19	.00	-398,686.72	33,686.72	109.23
3996	INTER-DEPT TXFR/GAS TAX	-365,000.00	-113,607.19	.00	-398,686.72	33,686.72	109.23
TOTAL	INTER-FUND TXF/OUT-(IN)	-365,000.00	-113,607.19	.00	-398,686.72	33,686.72	109.23
TOTAL	TREE MAINTENANCE	-365,000.00	-113,607.19	.00	-398,686.72	33,686.72	109.23
TOTAL	GENERAL FUND	-1,705,000.00	-516,396.31	.00	-1,823,687.36	118,687.36	106.96

STREET MAINTENANCE ACTIVITIES - ELIGIBLE FOR TRAFFIC CONGESTION RELIEF FUNDING
FISCAL YEAR 2009/10

<u>Year</u>	<u>Title</u>	<u>BUDGET ORGN</u>	<u>Account</u>	<u>Account Title</u>	<u>YTD Expense</u>	<u>TRANSFERS (FROM)/TO Fund 426</u>
10	COMM DEV/ ENGINEERING	101-61-6103	1XXX	PERSONNEL AND BENEFITS	458,818.62	(92,919.00)
10	COMM DEV/ ENGINEERING	101-61-6103	2xxx	OPERATIONAL EXPENDITURES	209,799.20	
10	COMM DEV/ ENGINEERING	101-61-6103	3991	INTER-DEPT TXFR/TCRF	(92,919.00)	
10	PUBLIC SERVICES/ADMIN	101303101	1020	REG SALARIES & WAGES	335,348.04	
10	PUBLIC SERVICES/ADMIN	101303101	1030	PART TIME WAGES	-	
10	PUBLIC SERVICES/ADMIN	101303101	1040	OVERTIME SALARY & WAGES	-	
10	PUBLIC SERVICES/ADMIN	101303101	1045	COMP TIME PAY	-	
10	PUBLIC SERVICES/ADMIN	101303101	1049	BI-LINGUAL/CERTIFICAT PAY	1,141.88	
10	PUBLIC SERVICES/ADMIN	101303101	1060	PAID SICK LEAVE	9,848.43	
10	PUBLIC SERVICES/ADMIN	101303101	1065	ACCRUED PAID VACATION	20,184.56	
10	PUBLIC SERVICES/ADMIN	101303101	1078	MANAGEMENT BENEFIT 401A	6,294.31	
10	PUBLIC SERVICES/ADMIN	101303101	1080	MEDICARE	5,508.12	
10	PUBLIC SERVICES/ADMIN	101303101	1081	MGMT BENEFIT/MEDICAL	12,050.54	
10	PUBLIC SERVICES/ADMIN	101303101	1082	PERS-EMPLOYEES' PORTION	26,919.52	
10	PUBLIC SERVICES/ADMIN	101303101	1083	PERS-EMPLOYER'S PORTION	45,242.09	
10	PUBLIC SERVICES/ADMIN	101303101	1084	UNIFORM ALLOWANCE	18,330.10	
10	PUBLIC SERVICES/ADMIN	101303101	1085	LIFE INSURANCE	1,409.69	
10	PUBLIC SERVICES/ADMIN	101303101	1088	LONG-TERM DISABILITY	3,809.28	
10	PUBLIC SERVICES/ADMIN	101303101	1090	MEDICAL INS - FT EMPL	39,445.57	
10	PUBLIC SERVICES/ADMIN	101303101	1091	DENTAL INS - FT EMPL	4,544.02	
10	PUBLIC SERVICES/ADMIN	101303101	1092	VISION INS - FT EMPL	965.53	
10	PUBLIC SERVICES/ADMIN	101303101	1095	MEDICAL INS - RETIREES	33,584.56	
10	PUBLIC SERVICES/ADMIN	101303101	1096	UNEMPLOYMENT INSURANCE	-	
10	PUBLIC SERVICES/ADMIN	101303101	1097	WORKERS' COMPENSATION	19,710.96	
	PUBLIC SERVICES/ADMIN	101303101		PERSONNEL EXP SUBTOTAL	584,337.20	(236,673.00)
10	PUBLIC SERVICES/ADMIN	101303101	2050	PUBLICATIONS	-	
10	PUBLIC SERVICES/ADMIN	101303101	2080	CONTRACT SVC/NON-CLASS	28,808.92	
10	PUBLIC SERVICES/ADMIN	101303101	2100	UTILITIES	50,507.88	
10	PUBLIC SERVICES/ADMIN	101303101	2110	CONFERENCES & MEETINGS	1,868.03	
10	PUBLIC SERVICES/ADMIN	101303101	2111	MEMBERSHIPS	796.25	
10	PUBLIC SERVICES/ADMIN	101303101	2130	OFFICE EQPT MTCE	588.17	
10	PUBLIC SERVICES/ADMIN	101303101	2140	OFFICE SUPPLIES	4,212.27	
10	PUBLIC SERVICES/ADMIN	101303101	2141	POSTAGE	24.95	
10	PUBLIC SERVICES/ADMIN	101303101	2150	RENTAL EXPENSE	320.00	
10	PUBLIC SERVICES/ADMIN	101303101	2170	SPECIAL MAT'LS-SUPPLIES	5,562.26	
10	PUBLIC SERVICES/ADMIN	101303101	2190	TELEPHONE & FAX	11,934.44	
10	PUBLIC SERVICES/ADMIN	101303101	2220	VEHICLE MTCE & SUPPLIES	13,283.71	
10	PUBLIC SERVICES/ADMIN	101303101	2240	DUPLICATING SERVICE CHG	182.07	
10	PUBLIC SERVICES/ADMIN	101303101	2250	TRAINING EXPENSE	2,592.02	
10	PUBLIC SERVICES/ADMIN	101303101	2990	DEPRECIATION EXPENSES	-	
10	PUBLIC SERVICES/ADMIN	101303101	3820	C/O-AUTOMOTIVE EQUIPMENT	-	
10	PUBLIC SERVICES/ADMIN	101303101	3860	C/O-OFFICE EQUIPMENT	-	
10	PUBLIC SERVICES/ADMIN	101303101	3991	INTER-DEPT TXFR/TCRF	(236,673.00)	
	PUBLIC SERVICES/ADMIN	101303101 Total			468,345.17	
10	STREET MAINTENANCE	101303302	1020	REG SALARIES & WAGES	291,983.05	
10	STREET MAINTENANCE	101303302	1030	PART TIME WAGES	3,350.00	
10	STREET MAINTENANCE	101303302	1049	BI-LINGUAL/CERTIFICAT PAY	652.50	
10	STREET MAINTENANCE	101303302	1050	STANDBY PAY	-	
10	STREET MAINTENANCE	101303302	1060	PAID SICK LEAVE	10,245.85	

STREET MAINTENANCE ACTIVITIES - ELIGIBLE FOR TRAFFIC CONGESTION RELIEF FUNDING
FISCAL YEAR 2009/10

<u>Year</u>	<u>Title</u>	<u>BUDGET ORGN</u>	<u>Account</u>	<u>Account Title</u>	<u>YTD Expense</u>	<u>TRANSFERS</u> <u>(FROM)/TO</u>
10	STREET MAINTENANCE	101303302	1065	ACCRUED PAID VACATION	12,133.15	
10	STREET MAINTENANCE	101303302	1070	PAID SICK LEAVE ON TERMINATION	43,810.13	
10	STREET MAINTENANCE	101303302	1080	MEDICARE	2,845.57	
10	STREET MAINTENANCE	101303302	1082	PERS-EMPLOYEES' PORTION	23,457.51	
10	STREET MAINTENANCE	101303302	1083	PERS-EMPLOYER'S PORTION	39,424.19	
10	STREET MAINTENANCE	101303302	1084	UNIFORM ALLOWANCE	-	
10	STREET MAINTENANCE	101303302	1085	LIFE INSURANCE	1,207.16	
10	STREET MAINTENANCE	101303302	1088	LONG-TERM DISABILITY	2,874.54	
10	STREET MAINTENANCE	101303302	1090	MEDICAL INS - FT EMPL	48,383.63	
10	STREET MAINTENANCE	101303302	1091	DENTAL INS - FT EMPL	6,851.98	
10	STREET MAINTENANCE	101303302	1092	VISION INS - FT EMPL	731.00	
10	STREET MAINTENANCE	101303302	1093	MEDICAL INS - PT EMPL	460.00	
10	STREET MAINTENANCE	101303302	1094	DENTAL INS - PT EMPL	221.98	
10	STREET MAINTENANCE	101303302	1095	MEDICAL INS - RETIREES	19,321.09	
10	STREET MAINTENANCE	101303302	1096	UNEMPLOYMENT INSURANCE	-	
10	STREET MAINTENANCE	101303302	1097	WORKERS' COMPENSATION	17,405.63	
	STREET MAINTENANCE	101303302		PERSONNEL EXP SUBTOTAL	525,358.96	(525,358.96)
10	STREET MAINTENANCE	101303302	2080	CONTRACT SVC/NON-CLASS	69,336.19	(15,000.00)
10	STREET MAINTENANCE	101303302	2088	CONTRACT SVC-DEBRIS DISPOS	29,699.06	
10	STREET MAINTENANCE	101303302	2090	EQUIP MTCE & SUPPLIES	-	
10	STREET MAINTENANCE	101303302	2170	SPECIAL MAT'L-SUPPLIES	34,016.14	(34,016.14)
10	STREET MAINTENANCE	101303302	2180	SMALL TOOLS	7.34	
10	STREET MAINTENANCE	101303302	2220	VEHICLE MTCE & SUPPLIES	73,293.62	
10	STREET MAINTENANCE	101303302	3991	INTER-DEPT TXFR/TCRF	(574,375.10)	
10	STREET MAINTENANCE	101303302	3996	INTER-DEPT TXFR/GAS TAX	-	
	STREET MAINTENANCE	101303302 Total			157,336.21	
10	TRAFFIC MAINTENANCE	101303303	1020	REG SALARIES & WAGES	134,489.70	
10	TRAFFIC MAINTENANCE	101303303	1040	OVERTIME SALARY & WAGES	-	
10	TRAFFIC MAINTENANCE	101303303	1045	COMP TIME PAY	175.53	
10	TRAFFIC MAINTENANCE	101303303	1049	BI-LINGUAL/CERTIFICATE PAY	-	
10	TRAFFIC MAINTENANCE	101303303	1060	PAID SICK LEAVE	588.42	
10	TRAFFIC MAINTENANCE	101303303	1065	ACCRUED PAID VACATION	9,072.16	
10	TRAFFIC MAINTENANCE	101303303	1070	PAID SICK LEAVE ON TERMINATION	13,854.11	
10	TRAFFIC MAINTENANCE	101303303	1080	MEDICARE	1,340.10	
10	TRAFFIC MAINTENANCE	101303303	1082	PERS-EMPLOYEES' PORTION	10,788.73	
10	TRAFFIC MAINTENANCE	101303303	1083	PERS-EMPLOYER'S PORTION	18,132.03	
10	TRAFFIC MAINTENANCE	101303303	1085	LIFE INSURANCE	388.33	
10	TRAFFIC MAINTENANCE	101303303	1088	LONG-TERM DISABILITY	1,291.26	
10	TRAFFIC MAINTENANCE	101303303	1090	MEDICAL INS - FT EMPL	21,320.08	
10	TRAFFIC MAINTENANCE	101303303	1091	DENTAL INS - FT EMPL	2,591.29	
10	TRAFFIC MAINTENANCE	101303303	1092	VISION INS - FT EMPL	374.34	
10	TRAFFIC MAINTENANCE	101303303	1093	MEDICAL INS - PT EMPL	-	
10	TRAFFIC MAINTENANCE	101303303	1095	MEDICAL INS - RETIREES	30,701.86	
10	TRAFFIC MAINTENANCE	101303303	1096	UNEMPLOYMENT INSURANCE	-	
10	TRAFFIC MAINTENANCE	101303303	1097	WORKERS' COMPENSATION	11,945.29	
	TRAFFIC MAINTENANCE	101303303		PERSONNEL EXP SUBTOTAL	257,053.23	
10	TRAFFIC MAINTENANCE	101303303	2080	CONTRACT SVC/NON-CLASS	5,745.56	
10	TRAFFIC MAINTENANCE	101303303	2090	EQUIP MTCE & SUPPLIES	1,174.77	
10	TRAFFIC MAINTENANCE	101303303	2120	NON-ILLUMINATED SIGNS	30,781.41	
10	TRAFFIC MAINTENANCE	101303303	2170	SPECIAL MAT'L-SUPPLIES	22,976.80	(22,976.80)
10	TRAFFIC MAINTENANCE	101303303	2180	SMALL TOOLS	-	
10	TRAFFIC MAINTENANCE	101303303	2210	TRAFFIC MARKING MATERIALS	17,904.05	(17,904.05)

STREET MAINTENANCE ACTIVITIES - ELIGIBLE FOR TRAFFIC CONGESTION RELIEF FUNING
FISCAL YEAR 2009/10

<u>Year</u>	<u>Title</u>	<u>BUDGET ORGN</u>	<u>Account</u>	<u>Account Title</u>	<u>YTD Expense</u>	<u>TRANSFERS</u> <u>(FROM)/TO</u>
10	TRAFFIC MAINTENANCE	101303303	2220	VEHICLE MTCE & SUPPLIES	25,649.83	
10	TRAFFIC MAINTENANCE	101303303	2990	DEPRECIATION EXPENSES	-	
10	TRAFFIC MAINTENANCE	101303303	3820	C/O-AUTOMOTIVE EQUIPMENT	-	
10	TRAFFIC MAINTENANCE	101303303	3880	MISCELLANEOUS OTHER	-	
10	TRAFFIC MAINTENANCE	101303303	3991	INTER-DEPT TXFR/TCRF	(40,880.85)	
10	TRAFFIC MAINTENANCE	101303303	3996	INTER-DEPT TXFR/GAS TAX	(122,083.92)	
	TRAFFIC MAINTENANCE	101303303 Total			198,320.88	
10	SIGNALS & STREET LIGHTING	101303304	1020	REG SALARIES & WAGES	128,919.16	
10	SIGNALS & STREET LIGHTING	101303304	1040	OVERTIME SALARY & WAGES	6,169.36	
10	SIGNALS & STREET LIGHTING	101303304	1045	COMP TIME PAY	-	
10	SIGNALS & STREET LIGHTING	101303304	1050	STANDBY PAY	6,264.00	
10	SIGNALS & STREET LIGHTING	101303304	1060	PAID SICK LEAVE	2,905.96	
10	SIGNALS & STREET LIGHTING	101303304	1065	ACCRUED PAID VACATION	2,558.51	
10	SIGNALS & STREET LIGHTING	101303304	1070	PAID SICK LEAVE ON TERMIN	-	
10	SIGNALS & STREET LIGHTING	101303304	1080	MEDICARE	2,130.60	
10	SIGNALS & STREET LIGHTING	101303304	1082	PERS-EMPLOYEES' PORTION	10,332.27	
10	SIGNALS & STREET LIGHTING	101303304	1083	PERS-EMPLOYER'S PORTION	17,365.25	
10	SIGNALS & STREET LIGHTING	101303304	1084	UNIFORM ALLOWANCE	-	
10	SIGNALS & STREET LIGHTING	101303304	1085	LIFE INSURANCE	325.32	
10	SIGNALS & STREET LIGHTING	101303304	1088	LONG-TERM DISABILITY	1,299.72	
10	SIGNALS & STREET LIGHTING	101303304	1090	MEDICAL INS - FT EMPL	19,226.37	
10	SIGNALS & STREET LIGHTING	101303304	1091	DENTAL INS - FT EMPL	1,853.49	
10	SIGNALS & STREET LIGHTING	101303304	1092	VISION INS - FT EMPL	286.61	
10	SIGNALS & STREET LIGHTING	101303304	1096	UNEMPLOYMENT INSURANCE	-	
10	SIGNALS & STREET LIGHTING	101303304	1097	WORKERS' COMPENSATION	7,557.00	
10	SIGNALS & STREET LIGHTING	101303304	2080	CONTRACT SVC/NON-CLASS	39,913.01	
10	SIGNALS & STREET LIGHTING	101303304	2090	EQUIP MTCE & SUPPLIES	436.69	
10	SIGNALS & STREET LIGHTING	101303304	2102	UTILITIES-TRAFFIC SIGNALS	50,493.12	
10	SIGNALS & STREET LIGHTING	101303304	2103	UTILITIES-SAFETY LIGHTING	56,957.35	
10	SIGNALS & STREET LIGHTING	101303304	2104	UTILITIES-EDISON ST LIGHT	854,633.95	
10	SIGNALS & STREET LIGHTING	101303304	2150	RENTAL EXPENSE	-	
10	SIGNALS & STREET LIGHTING	101303304	2170	SPECIAL MAT'LS-SUPPLIES	4,313.36	
10	SIGNALS & STREET LIGHTING	101303304	2171	SPECIAL MAT'LS-ST.LIGHTS	4,617.59	
10	SIGNALS & STREET LIGHTING	101303304	2172	SPECIAL MAT'LS-SIGNALS	35,326.61	
10	SIGNALS & STREET LIGHTING	101303304	2180	SMALL TOOLS	-	
10	SIGNALS & STREET LIGHTING	101303304	2190	TELEPHONE & FAX	2,254.39	
10	SIGNALS & STREET LIGHTING	101303304	2220	VEHICLE MTCE & SUPPLIES	33,595.94	
10	SIGNALS & STREET LIGHTING	101303304	2990	DEPRECIATION EXPENSES	-	
10	SIGNALS & STREET LIGHTING	101303304	3820	C/O-AUTOMOTIVE EQUIPMENT	-	
10	SIGNALS & STREET LIGHTING	101303304	3850	C/O-TOOLS & WORK EQUIP	-	
10	SIGNALS & STREET LIGHTING	101303304	3870	C/O-FURNITURE & FIXTURE	-	
10	SIGNALS & STREET LIGHTING	101303304	3880	MISCELLANEOUS OTHER	-	
10	SIGNALS & STREET LIGHTING	101303304	3996	INTER-DEPT TXFR/GAS TAX	(926,407.09)	
	SIGNALS & STREET LIGHTING	101303304 Total			363,328.54	(944,847.95)
			3991	TCRF BALANCE SPENT IN FY 09/10		944,847.95
				<i>Check Point</i>		

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874**

<http://www.sco.ca.gov>